



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Merrill Becker
DOCKET NO.: 07-21128.001-C-1
PARCEL NO.: 16-18-200-001-0000

The parties of record before the Property Tax Appeal Board are Merrill Becker, the appellant, by attorney Michael Griffin of Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 12,608
IMPR.: \$ 90,687
TOTAL: \$ 103,295

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a commercial building located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 5-17 one-story commercial building under the Cook County Real Property Assessment Classification Ordinance ("Ordinance"), and is to be assessed at 38% of market value.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant provided a grid analysis using three comparables. On Section III of the Commercial Appeal petition the appellant described the subject as having 3,198 square feet of building area and is used as retail space. In the grid analysis the appellant indicated the subject building had 7,800 square feet of building area and was 56 years old. The appellant did not disclose the proximity of the comparables to the subject but did indicate the comparables had the same classification code as the subject property. The appellant stated the comparables had building improvements that ranged in size from 2,208 to 5,778 square feet. The appellant indicated the comparables were 90, 60, and 87 years old, respectively. The appellant did not disclose such information as number of buildings, number of

stories, exterior construction, and the like for the comparables. These properties had improvement assessments ranging from \$17,739 to \$42,201 of from \$4.93 to \$9.11 per square foot of building area. In the analysis, the appellant described the subject as having 7,800 square feet of building area and an improvement assessment of \$11.63 per square foot of building area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$71,037 or \$9.11 per square foot of building area based on the subject having 7,800 square feet.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$103,295 was disclosed. The board of review provided a copy of the subject's property record card disclosing the property is improved with a one-story 3,198 square foot commercial building of brick construction built in approximately 1952. The subject has an improvement assessment of \$90,687 or \$28.36 per square foot of building area using 3,198 square feet. The subject's assessment reflects a market value of \$271,828 or \$85.00 per square foot of building area, land included.

In its submission the board of review provided a memorandum stating the subject's assessment reflects a market value of \$271,828 or \$85.00 per square foot of building area, land included. The board of review provided information on five sales to support the subject's assessment. The comparables were composed of one-story commercial buildings ranging in size from 3,000 to 3,188 square feet of building area. The data provided by the board of review indicated comparables #1, #4 and #5 were constructed in 1986, 1916 and 1970, respectively. The comparables sold from August 2001 to July 2008 for prices ranging from \$145,000 to \$1,027,500 or from \$48.33 to \$322.30 per square foot of building area, land included. Four comparables had prices ranging from \$48.33 to \$134.15 per square foot of building area, land included.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The Board initially finds the best evidence of the description of the subject property was provided by the board of review in the form of the subject's property record card. Based on this evidence the Board finds the subject property is improved with one-story 3,198 square foot commercial building of brick construction built in approximately 1952.

The appellant in this appeal submitted evidence in support of the contention that the subject property was inequitably assessed. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. (86 Ill.Admin.Code 1910.63(e)).

The Board finds the appellant's evidence did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed. Initially, the appellant analyzed the subject's improvement assessment using the wrong size and did not provide much by way of descriptive information on the subject other than age, size and exterior construction. Based on the information provided by the board of review, the Board finds the subject has an improvement assessment of \$90,687 or \$28.36 per square foot of building area. Second, with respect to the one descriptive criteria provided by the appellant comparing the properties, the Board finds the appellant's comparables were older than the subject detracting from their comparability to the subject. Third, the appellant failed to provide information about the comparables such as story height, number of buildings, type of exterior construction of the building improvements, foundation type, heating and cooling system, property use and the like. Without this information the Board is not able to perform any meaningful analysis of the comparability of the properties and to determine whether an inequity exists in the assessment of the improvements. For these reasons, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject improvements were being inequitably assessed.

As a final point, the Property Tax Appeal Board finds the board of review did submit information on five comparable sales that demonstrated the subject's assessment was not excessive in relation to the property's market value as reflected by the assessment.

In conclusion, the Board finds a reduction in the subject's assessment is not justified based on this record.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn P. Lerbis

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 23, 2010

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.